IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

WA.No. 1392 of 2007()

AGAINST THE JUDGEMENT IN WPC.9355/2007 Dated 26/03/2007

APPELLANT: PETITIONER:

MRS.GEELA GEORGE,
PROPRIETRIX, M/S. E.FORCE, NOW AT 28/215B,
PANAMPILLY NAGAR, ERNAKULAM, KOCHI-36.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS: RESPONDENTS:
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1. ASST.COMMISSIONER (WORKS CONTRACT),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

2. STATE OF KERALA,
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY SPECIAL GOVERNMENT PLEADER FOR TAXES
SRI.V.V.ASHOKAN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 15/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

W.A. NO. 1392 OF 2007

Dated this the 15th June, 2007

JUDGMENT

H.L.DATTU, C.J.

This appeal arises out of the orders passed by a learned single Judge in W.P.(C) No.9355 of 2007 dated 26.3.2007.

2. In the writ petition filed, the petitioner had called in question the orders of assessment passed by the assessing authority. It was the stand of the petitioner before the learned Judge that without notice to the petitioner the assessments have been completed by the assessing authority.

3. Learned Judge, being of the opinion that if, for any reason, the petitioner is aggrieved by the assessment orders, she should definitely question those orders by filing appropriate appeal, as provided under the statute itself. Learned Judge has further observed that filing of an appeal is the only alternate, effective and efficacious remedy and, therefore, has rejected the Writ Petition.

4. In our opinion, the learned Judge has not committed any error whatsoever so as to call for our interference in this appeal. Accordingly, the appeal is rejected. However, liberty is reserved to

the appellant to question the correctness or otherwise of the orders passed by the assessing authority for the assessment years 2003-04 and 2004-05 (Exts.P1 and P2), before the first appellate forum within a month's time from today. If such an appeal is filed within the time granted by this Court, the appellate authority shall consider the same on merits without reference to the period of limitation.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/